

FILED

JUL 14 2003

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

CATHY A. CATTERSON

U.S. COURT OF APPEALS

LAUREL ANN CURTIS,

Petitioner,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

No. 02-70182

Tax Ct. No. 11125-95
District of Oregon, Portland

ORDER

Before: LEAVY, McKEOWN and WARDLAW, Circuit Judges.

The panel unanimously finds that the facts and legal arguments in this case are adequately presented in the briefs and record, and that the decisional process would not be significantly aided by oral argument. Pursuant to Fed. R. App.

P. 34(a)(2), it is therefore ordered that the case be submitted on the briefs, without oral argument, on the date of this order, in Portland, Oregon.